

Frequently Asked Questions

Post Amnesty

The New Mexico Tax Amnesty application period closes at midnight on September 30, 2010.

What if I didn't apply by 9/30/10?

Amnesty applications will no longer be accepted after 9/30/10. If your application is received by the Department after 9/30/10 it will be denied.

The Department considers an application to be received if by **9/30/10** they are postmarked, scanned and emailed, hand delivered, faxed, or dropped in an official TRD receptacle box outside a TRD district office and so long as there is a signed agreement with the application.

I tried to send my application before the deadline but my fax was rejected/my email got sent back. What do I do?

Please retain a copy of the dated rejection/error message you received when you attempted to submit your application and call us at 1-888-NM-TAX-RX (1-888-66-829-79)

Can I file an extension for amnesty?

No. The amnesty application *and* agreement must be postmarked or otherwise received (see above) no later than September 30, 2010, or we must deny your amnesty application.

Can I protest the denial of my amnesty application?

Yes. If you submit an application for amnesty and we deny you, you can file a formal protest by filling out *Formal Protest Form* (Form ACD- 31094). You may download Form ACD-31094 from www.taxamnesty.newmexico.gov

What if I didn't apply by the deadline and I still have unreported taxes?

If you still have unreported taxes but missed the amnesty application deadline you may still apply for the Managed Audit program.

The Managed Audit Program allows taxpayers to come into compliance with most taxes and fees administered by the Taxation and Revenue Department.

For information about the Managed Audit program go to:

<http://www.tax.newmexico.gov/Individuals/Pages/Managed-Audits.aspx>

Applications for the Managed Audit program can be picked up at any district office or by calling the Managed Audit Hotline at (505) 841-6216.

I submitted my application weeks ago but I still haven't heard if I've been accepted.

What do I do?

Please allow up to 60 days after you submit your application for the Department to notify you as to whether you have been approved or disqualified. If you have not been contacted at that time please call 1-888-NM-TAX-RX (1-888-66-829-79)

What happens once I submit my application by the deadline?

- The Department will review it and notify you whether you are approved or disqualified. Please allow 60 days for us to process your application.

- If approved, we will send you a notice with the contact information of the Department employee assigned to your case. If disqualified, we will send you a formal disqualification notice.
- The approval notice will also indicate a date when you must provide all information, records and documents. No extensions to this deadline will be allowed.
- After all information, records and documents are received, the Department will create the assessment.
- From the date of assessment, you have 180 calendar days to pay in full or incur interest.

What is the deadline for providing information or returns under the amnesty program?

After your acceptance into the amnesty program you have 60 calendar days from the start date of the amnesty agreement to send in any NTTCs (Non-Taxable Transaction Certificates) needed to substantiate deductions for the gross receipts tax program; all other necessary returns or records must be received within 90 calendar days from the start date of the amnesty agreement.

What is the “start date” of the amnesty agreement?

The “start date” is ten calendar days after the Department signs the agreement. The start date is also indicated on the approval letter you will receive if accepted into the amnesty program.

What are my payment options?

You may include payment with your agreement if you wish or submit a payment at any time during the review process to the Department employee assigned to your review.

- To make an electronic payment, go to [www.https://efile.state.nm.us/uls2/Logon.aspx](https://efile.state.nm.us/uls2/Logon.aspx). Please note: when making electronic payments you must direct your payment to the last period of the amnesty agreement and select payment type “amnesty”.
- To make a credit card payment where available, call (505) 841-6352 in Albuquerque or 1-800-285-2996 toll-free.
- To mail a payment, please submit your check to the following address:
 NM Taxation and Revenue-Amnesty
 PO Box 2129
 Santa Fe, NM 87504

Will I be charged a convenience fee if I use my credit card?

Yes. If you choose to make a credit card payment, there is a convenience fee of 2.49% charged by the third-party credit card vendor. The total charge, including the convenience fee and amnesty payment, appears on your credit card statement as a single charge.

What information should I include on my check?

Please write “AMNESTY” on the memo line of any check you send. Please also write on your check the tax ID number, tax program, and the date of the last period included in the amnesty. For example, if you received amnesty for 2006-2008 personal income taxes, the last period would be 12/31/08. If you received amnesty for 1/06-12/08 gross receipts taxes, the last period would be 12/31/08. *Please submit a separate check for each tax program for which you received amnesty.* This indicates that you would like your payment applied to the amnesty assessment.

What happens if I have an existing liability and I don't indicate where to apply my payment?

We will apply unlabeled payments to your oldest outstanding tax liability. In the case of taxpayers who have liabilities that predate amnesty, unlabeled payments are first applied to pre-amnesty debt.

If I am due a refund of tax based on a tax return I have filed but still have a balance due on my amnesty agreement, will I receive the refund?

No. Section 7-1-29(C) NMSA 1978 says the Department may offset against any tax due as a result of amnesty any amount of tax to be refunded to the taxpayer.

Do I need to submit separate checks for each type of tax?

Yes. In addition, please list the following on each check: "AMNESTY", the tax identification number, the tax program, and the last period included in your amnesty agreement.

What if I can't pay right now?

The amnesty program allows a 180-calendar-day grace period from assessment for payment. If the resulting liability is paid in full within 180 calendar days of assessment, no interest is due.

Following the amnesty period, what happens to taxpayers who still have not registered and/or paid their taxes?

The Department pursues individuals and businesses that don't pay their fair share of taxes. Please note that these taxpayers could voluntarily come forward after the amnesty period is over and apply for a Managed Audit. If taxpayers do not voluntarily come forward, they may be selected for audit by the department.

What if I report back taxes during amnesty but later determine I reported the wrong amount?

If you *over reported* your taxes, you have waived your right to request a refund under the terms of the Amnesty Agreement. If you *underreported* your taxes, you may apply for a regular Managed Audit to report additional taxes.

If I file for amnesty can the resulting assessment be protested?

No. You waive your right to protest the assessment by signing the Amnesty Agreement.

What if I still have a question about the Amnesty Program?

You may email questions to: tax.amnesty.questions@state.nm.us or call 1-888-NM-TAX-RX (1-888-66-829-79).